

**2001 MICHIGAN
SBT Apportionment Formula****2001
C-8000H**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 5

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
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PART 1 COMPUTATION OF APPORTIONMENT PERCENTAGE**If 100% of your property and payroll is attributable to Michigan, you must include documentation to substantiate nexus with another state.**

	A	B		C
		Weighting Factors		Weighted Percentage
PROPERTY FACTOR*				
3 Average value of Michigan property held during the year..... ▶ 3	.00			
4 Multiply Michigan rentals by 8 and enter the result..... ▶ 4	.00			
5 Total Michigan property. Add lines 3 and 4..... 5	.00			
6 Average value of total property held during the year..... ▶ 6	.00			
7 Multiply total rentals by 8 and enter the result..... ▶ 7	.00			
8 Total property. Add lines 6 and 7..... 8	.00			
9 Percentage. Divide line 5 by line 8..... 9	%	x 5%	9	%
PAYROLL FACTOR				
10 Michigan wages..... ▶ 10	.00			
11 Total wages..... ▶ 11	.00			
12 Percentage. Divide line 10 by line 11..... 12	%	x 5%	12	%
SALES FACTOR				
13 Michigan sales..... ▶ 13	.00			
14 Total sales..... ▶ 14	.00			
15 Percentage. Divide line 13 by line 14..... 15	%	x 90%	15	%
16 Apportionment percentage. Add column C, lines 9, 12 & 15**.				
Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC.....				16 style="text-align:right">%

* The Commissioner of Revenue may require periodic averaging of property values during the tax year if this is reasonably required to reflect the average value of the filer's property.

** If you do not have three factors, i.e., if line 8, 11 or 14 is zero, see *Formulas for Special Situations* on page 36 of the instructions.**PART 2 TRANSPORTATION SERVICES, FINANCIAL ORGANIZATIONS, OR
TAXPAYERS AUTHORIZED TO USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW.**
Attach an explanation.

17 Michigan	▶ 17	.00	
18 Total	▶ 18	.00	
19 Apportionment percentage. Divide line 17 by line 18.			
Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC.			19 style="text-align:right">%

PART 3 CAPITAL ACQUISITION APPORTIONMENT**This part is only used for certain CAD recaptures. Complete this part only if you disposed of depreciable personal property that you acquired in tax years beginning before Oct. 1, 1989.**

20 Property factor from line 9, column A	20	%	
21 Payroll factor from line 12, column A	21	%	
22 Total. Add lines 20 and 21	22	%	
23 Average percentage. Divide line 22 by 2; if you have only one factor enter the amount from line 22.			
Use this percentage to compute your recapture of capital acquisition deduction on C-8000D, line 11			23 style="text-align:right">%